

15-24-921. Per capita fee to pay expenses of enforcing livestock laws. (1) In addition to appropriations made for those purposes, a per capita fee is authorized and directed to be imposed by the department on all poultry and bees, all swine 3 months of age or older, and all other livestock 9 months of age or older in each county of this state for the purpose of aiding in the payment of the salaries and all expenses connected with the enforcement of the livestock laws of the state and for the payment of bounties on wild animals as provided in 81-7-104.

(2) The per capita fee is due on November 30 of each year. The penalty and interest provisions contained in 15-1-216 apply to late payments of the fee.

(3) As used in this section, "livestock" means cattle, sheep, swine, poultry, bees, goats, horses, mules, asses, llamas, alpacas, domestic bison, ostriches, rheas, and emus, and domestic ungulates.

History: En. Sec. 1, Ch. 127, L. 1915; re-en. Sec. 2076, R.C.M. 1921; re-en. Sec. 2076, R.C.M. 1935; R.C.M. 1947, 84-5209; amd. Sec. 3, Ch. 660, L. 1987; amd. Sec. 2, Ch. 627, L. 1991; amd. Sec. 2, Ch. 417, L. 1993; amd. Sec. 115, Ch. 27, Sp. L. November 1993; amd. Sec. 2, Ch. 206, L. 1995; amd. Sec. 99, Ch. 574, L. 2001; amd. Sec. 5, Ch. 13, Sp. L. August 2002.

Compiler's Comments:

2002 Amendment: Chapter 13 inserted (2) relating to when the fee is due and penalty and interest provisions; and made minor changes in style. Amendment effective August 16, 2002.

Retroactive Applicability: Section 36(3), Ch. 13, Sp. L. August 2002, provided: "(3) [Sections 1, 2, 5, 8, 12, 17, 19, 22, 23, and 25 through 30] apply retroactively, within the meaning of 1-2-109, to July 1, 2002."

2001 Amendment: Chapter 574 in (1) near beginning substituted "per capita fee is authorized and directed to be imposed" for "per capita tax is authorized and directed to be levied". Amendment effective July 1, 2001.

1995 Amendment: Chapter 206 in (2) inserted "ostriches, rheas, emus".

Applicability: Section 14, Ch. 206, L. 1995, provided: "[This act] applies to tax years beginning after December 31, 1995."

1993 Special Session Amendment: Chapter 27 in (1) substituted "department" for "county assessor" and at end substituted "provided in 81-7-104" for "hereinafter specified"; and made minor changes in style. Amendment effective January 1, 1994.

Applicability: Section 171(2), Ch. 27, Sp. L. November 1993, provided that the amendments to this section apply to tax years after December 31, 1993.

1993 Amendment: Chapter 417 in (2) inserted "alpacas"; and made minor changes in style.

1991 Amendment: At end of (2) inserted "llamas, domestic bison, and domestic ungulates"; and made minor change in style. Amendment effective April 24, 1991.

Retroactive Applicability: Section 6, Ch. 627, L. 1991, provided: "[This act] applies retroactively, within the meaning of 1-2-109, to taxable years beginning after December 31, 1990."

1987 Amendment: In (1), before "tax", inserted "per capita", after "levied" inserted "by the county assessor", after "on all" substituted language referring to poultry, bees, swine, and livestock for "livestock in", and near end, before "laws", changed

"stock" to "livestock"; and inserted (2) defining livestock. Amendment effective January 1, 1988.

Collateral References:

Taxation key 70.

84 C.J.S. Taxation §§ 121, 423, et seq.

71 Am. Jur. 2d State and Local Taxation § 196.